

MIAMI-DADE COUNTY, FLORIDA

**TRUST AND AGENCY FUNDS**  
**SUPPLEMENTAL COMBINING BALANCE SHEET**  
**SEPTEMBER 30, 2001**  
(with comparative totals for September 30, 2000)  
(in thousands)

	Agency Funds					
	Trust Funds	Clerk of Circuit and County Courts	Tax Collector Fund	Other Agency Funds	Total	
					September 30,	
					2001	2000
<b>Assets:</b>						
Cash and cash equivalents	\$ 19,773	\$ 52,515	\$ 6,976	\$ 12,219	\$ 91,483	\$ 97,578
Investments	46,393	2,300	22,839	41,294	112,826	108,098
Delinquent taxes receivable			52,346		52,346	61,833
Allowance for uncollected delinquent taxes			(52,346)		(52,346)	(61,833)
Due from other funds				127	127	127
Due from other governments	331		2		333	
Advances receivable	3,796				3,796	3,796
Performance bonds				22,821	22,821	23,060
Other current assets	(155)	316		399	560	769
Total assets	\$ 70,138	\$ 55,131	\$ 29,817	\$ 76,860	\$ 231,946	\$ 233,428
<b>Liabilities and Fund Equity:</b>						
Liabilities:						
Accounts payable	\$ 1,925				\$ 1,925	\$ 1,307
Due to other funds	3,123			\$ 399	3,522	3,123
Due to other governments		\$ 17,035	\$ 4,248	5,019	26,302	24,310
Assets held in trust	13,964	38,096	25,569	71,442	149,071	147,766
Total liabilities	19,012	55,131	29,817	76,860	180,820	176,506
Fund Equity:						
Reserve for advances receivable	3,796				3,796	3,796
Unreserved fund balance	47,330				47,330	53,126
Total fund equity	51,126				51,126	56,922
Total liabilities and fund equity	\$ 70,138	\$ 55,131	\$ 29,817	\$ 76,860	\$ 231,946	\$ 233,428

MIAMI-DADE COUNTY, FLORIDA

**TRUST FUNDS**  
**SUPPLEMENTAL COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND EQUITY**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001**  
(with comparative totals for September 30, 2000)  
(in thousands)

	<b>Total</b>	
	<b>September 30,</b>	
	<b>2001</b>	<b>2000</b>
Revenues:		
Collections in trust	\$ 47,942	\$ 45,877
Investment income	4,737	4,326
Total revenues	52,679	50,203
Expenditures:		
Trust agreement expenditures	43,067	38,938
Total expenditures	43,067	38,938
Deficiency of revenues over expenditures	9,612	11,265
Other financing sources (uses):		
Operating transfers in	37	1,030
Operating transfers out	(15,445)	(6,662)
Total other financing sources (uses)	(15,408)	(5,632)
Excess of revenues over expenditures and other financing sources (uses)	(5,796)	5,633
Fund equity at beginning of year	56,922	51,289
Fund equity at end of year	\$ 51,126	\$ 56,922

**MIAMI-DADE COUNTY, FLORIDA**

**AGENCY FUNDS**

**SUPPLEMENTAL COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001**

(in thousands)

	<b>Balance October 1, 2000</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance September 30, 2001</b>
<b><u>CLERK OF CIRCUIT AND COUNTY COURTS</u></b>				
Assets:				
Cash and cash equivalents	\$ 50,993	\$ 519,345	\$ 517,823	\$ 52,515
Investments	2,180	2,300	2,180	2,300
Other current assets	438	2,797	2,919	316
Total assets	\$ 53,611	\$ 524,442	\$ 522,922	\$ 55,131
Liabilities:				
Due to other governments	\$ 15,313	\$ 328,765	\$ 327,043	\$ 17,035
Assets held in trust	38,298	197,523	197,725	38,096
Total liabilities	\$ 53,611	\$ 526,288	\$ 524,768	\$ 55,131
<b><u>TAX COLLECTOR FUND</u></b>				
Assets:				
Cash and cash equivalents	\$ 9,813	\$ 6,976	\$ 9,813	\$ 6,976
Investments	22,287	22,839	22,287	22,839
Due from other governments		2		2
Delinquent taxes receivable	61,833	29,585	39,072	52,346
Allowance for uncollected delinquent taxes	(61,833)	(29,585)	(39,072)	(52,346)
Total assets	\$ 32,100	\$ 29,817	\$ 32,100	\$ 29,817
Liabilities:				
Due to other governments	\$ 3,669	\$ 4,265	\$ 3,686	\$ 4,248
Assets held in trust	28,431	29,562	32,424	25,569
Total liabilities	\$ 32,100	\$ 33,827	\$ 36,110	\$ 29,817
<b><u>OTHER AGENCY FUNDS</u></b>				
Assets:				
Cash and cash equivalents	\$ 7,503	\$ 13,099	\$ 11,261	\$ 9,341
Investments	18,321	44,172	18,321	44,172
Assessments receivable		399		399
Due from other funds	127	15,624	15,624	127
Performance bonds	23,060	3,857	4,096	22,821
Total assets	\$ 49,011	\$ 77,151	\$ 49,302	\$ 76,860
Liabilities:				
Due to other funds		\$ 399		\$ 399
Due to other governments	\$ 5,328	37,341	\$ 37,650	\$ 5,019
Assets held in trust	43,683	126,369	98,610	71,442
Total liabilities	\$ 49,011	\$ 164,109	\$ 136,260	\$ 76,860
<b><u>TOTALS-ALL AGENCY FUNDS</u></b>				
Assets:				
Cash and cash equivalents	\$ 68,309	\$ 539,420	\$ 538,897	\$ 68,832
Investments	42,788	69,311	42,788	69,311
Delinquent taxes receivable	61,833	29,585	39,072	52,346
Allowance for uncollected delinquent taxes	(61,833)	(29,585)	(39,072)	(52,346)
Assessments receivable		399		399
Due from other funds	127	15,624	15,624	127
Due from other governments		2		2
Performance bonds	23,060	3,857	4,096	22,821
Other current assets	438	2,797	2,919	316
Total assets	\$ 134,722	\$ 631,410	\$ 604,324	\$ 161,808
Liabilities:				
Due to other funds	3,669	\$ 4,664	3,686	\$ 4,647
Due to other governments	\$ 20,641	366,106	\$ 364,693	22,054
Assets held in trust	110,412	353,454	328,759	135,107
Total liabilities	\$ 134,722	\$ 724,224	\$ 697,138	\$ 161,808